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Terminology for green finance

绿色金融术语

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Foreword

This document is in accordance with the provisions of GB/T 1.1-2020 "Guidelines for standardization work Part 1: Structure and drafting rules for standardization documents" Drafting.

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1 Scope

This document defines the common terminology of green finance.

This document applies to green finance, as well as related areas such as investment, financing, management, scientific research, teaching, communication, and publishing.

2 Normative references

This document has no normative references.

3.1 Green Finance

Financial activities that support economic activities such as environmental improvement, response to climate change, and conservation and efficient use of resources.

3.2 Climate Finance

Support financial activities that address climate change.

Note. Climate investment and financing aims to achieve national voluntary contributions and low-carbon development, and is an important part of green finance. Its support covers both mitigation and adaptation. aspects.

3.3 Sustainable Finance

The financial sector should give due consideration to the United Nations Sustainable Development Goals and environmental (E), social (S) and governance (G) factors when making investment decisions.

And increase investment in sustainable economic activities and projects, or other financial activities that help improve ESG issues.

Note. Environmental considerations include mitigation of and adaptation to climate change, as well as broader environmental issues such as protecting biodiversity, combating pollution and developing circular economies. Ji et al.

3.4 Green Finance System

Strengthen institutional arrangements for financial support for the comprehensive green transformation of economic and social development and the construction of a beautiful China.

Note. The green financial system supports both green economic activities and transitional economic activities.

3.5 Transition Finance

Support economic activities and business entities that mitigate climate change and transform high-carbon emissions or difficult-to-reduce emissions into low-carbon emissions or near-zero emissions financial services.

Note. Transition finance supports both specific economic activities (including production facilities and projects) and the overall transformation of business entities.

3.6 Green assets

The amount of money generated by a specific accounting entity in transactions or events related to green economic activities, which can be measured in monetary terms and is expected to bring certain benefits resources.

3.7

Financial activities such as the financing provided by financial institutions for energy conservation and energy efficiency improvement projects and the corresponding risk identification and management measures.